



**TENNESSEE DEPARTMENT OF REVENUE**  
Gross Receipts Tax Return - Bottlers & Manufacturers of Soft Drinks

**GRO  
200**

<b>Taxable Period</b> Beginning: _____ Ending: _____	<b>Account No.</b> _____ <b>Due Date</b> _____	<b>SSN OR FEIN</b> _____ <b>Reporting Period</b> Month      Day      Year Beginning:      /      /      _____ Ending:      /      /      _____ Please indicate the annual or monthly reporting period
If this is an AMENDED RETURN, } <input type="checkbox"/> please check the box at right		
Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 18 and mail to: <b>TENNESSEE DEPARTMENT OF REVENUE</b> Andrew Jackson State Office Building 500 Deaderick Street, Nashville TN 37242		

ROUND TO NEAREST DOLLAR

1. Gross receipts from bottled soft drinks manufactured or produced and sold in Tennessee .....	(1)	.00
2. Purchase price of bottled soft drinks obtained from out-of-state suppliers on which supplier paid the tax ...	(2)	.00
3. Purchase price of bottled soft drinks obtained from out-of-state suppliers on which you are paying the tax (3)	(3)	.00
4. Gross Receipts from bottled soft drinks imported to Tennessee on which you are paying the tax .....	(4)	.00
5. Gross Receipts from bottled soft drinks imported to Tennessee on which you are not paying the tax .....	(5)	.00
6. Taxable gross receipts (Add Lines 1, 3, and 4) .....	(6)	.00
7. Soft Drink Tax (      % of Line 6) .....	(7)	.00
8. Less: Franchise tax credit .....	(8)	.00
9. Less: Excise tax credit .....	(9)	.00
10. Net Soft Drink Tax (Line 7 less lines 8 and 9) .....	(10)	.00
11. Litter Control Tax (      % of Line 6) .....	(11)	.00
12. Total Net tax (Add lines 10 and 11) .....	(12)	.00
13. Less credit amount from previous Department of Revenue notice(s) .....	(13)	.00
14. <b>PENALTY</b> ( If filed LATE, compute penalty at 5% of the tax (Line 12 less Line 13) for each 1 to 30 DAY PERIOD for which TAX IS DELINQUENT. (Total penalty not to exceed 25%). Minimum penalty is \$15 regardless of the amount of tax due or whether there is any tax due. ) .....	(14)	.00
15. <b>INTEREST</b> - If filed late, compute interest at      % per annum on the tax (Line 12 minus Line 13) from the due date to the date of payment .....	(15)	.00
16. Total Tax Due - Add lines 12, 14 and 15 less Line 13 if applicable .....	(16)	.00
17. Installment (1/4 of Line 16) - <b>(Only timely annual filers have the option to use this line)</b> .....	(17)	.00
18. Total Remittance Amount (Line 16 or Line 17) .....	(18)	.00

**FOR OFFICE USE ONLY**

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I declare this is a true, complete, and accurate return to the best of my knowledge.	
SIGN HERE	President or other Principal Officer, Partner or Proprietor      Date
SIGN HERE	Tax Return Preparer and Title      Date

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For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

<b>Chattanooga</b>	<b>Jackson</b>	<b>Johnson City</b>	<b>Knoxville</b>	<b>Memphis</b>	<b>Nashville</b>
(423) 634-6266	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
Suite 350	Suite 340	204 High Point Drive	Room 606	3150 Appling Road	3rd Floor
State Office Building	Lowell Thomas Building		State Office Building		Andrew Jackson Building
540 McCallie Avenue	225 Martin Luther King Blvd.		531 Henley Street		500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.  
Out-of-state callers must dial (615) 253-0600.

If you are located in Tennessee, list below the names and addresses of out-of-state suppliers from whom you purchase soft drinks

Name of Supplier or Distributor	Address of Supplier or Distributor	Trade name of Soft Drinks	Total Dollar Purchases	Do you pay the tax directly to the Tennessee Dept. of Revenue?	
				Yes	No

If you are located outside Tennessee, list below the names and addresses of out-of-state suppliers from whom you purchase soft drinks

Name of Supplier or Distributor	Address of Supplier or Distributor	Trade name of Soft Drinks	Total Dollar Purchases	Do you pay the tax directly to the Tennessee Dept. of Revenue?	
				Yes	No

### INSTRUCTIONS

Lines 8 and 9 - Total credit cannot exceed Line 7. A credit is allowed for franchise and excise taxes paid when final reports of both gross receipts taxes and franchise and excise taxes have been filed covering the corresponding tax base period. Additional instructions for these lines are available upon request.

Line 17 - Taxpayers who file the return and make the first quarterly payment on or before August 1st have the option of paying the balance in three equal additional installments: Nov. 1, Feb. 1, and May 1. However, such quarterly payments made after August 1st shall bear interest on each such payment at the effective rate per annum from August 1 to date of payment. Anyone who elects the above option will receive quarterly installment coupons by a separate mailing.

### NOTICE TO TAXPAYER

If quarterly installments are not paid by the due date, penalty will be assessed for late payment at the rate of 5% of the installment for each 30 days (or portion thereof) that the installment remains unpaid subsequent to the due date, up to a maximum of 25%.